



सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

### PUBLISHED BY AUTHORITY

Vol. LXIV ] FRIDAY, OCTOBER 20, 2023 / ASVINA 28, 1945

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

#### PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts

#### FINANCE DEPARTMENT

#### NOTIFICATION

No. 17/2023-State Tax(Rate)

Sachivalaya, Gandhinagar, 20<sup>th</sup> October, 2023

#### GUJARAT GOODS AND SERVICES TAX ACT, 2017

**No.(GHN-87)GST-2023/S. 9(1)(57)GST Cell:-** In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Gujarat Goods and Services Tax Act, 2017 (Guj. 25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-31)GST-2017/S.9(1)(1)-TH dated the 30<sup>th</sup> June, 2017 being Notification No. 1/2017-State Tax (Rate), namely:-

In the said notification,-

(A) in Schedule I – 2.5%,-

(i) after S. No. 92 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“92A.	1703	Molasses”;

(ii) after S. No. 96 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“96A.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled”;

(B) in Schedule III – 9%,-

- (i) against S. No. 13, in column (3), for the words and figures “of heading 1905”, the words and figures “of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled” shall be substituted;
- (ii) after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
“25A.	2207 10 12	Spirits for industrial use”;

(C) in Schedule IV – 14%, S. No. 1 and the entries relating thereto shall be omitted.

By order and in the name of the Governor of Gujarat,

**JAYESH JOSHI,**

Joint Secretary to Government.

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